

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 111, Reston Community Center

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2006 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$3,090,392	\$1,600,470	\$3,750,542	\$3,750,542	\$0
Revenue:					
Taxes	\$5,149,434	\$5,388,126	\$5,388,126	\$5,388,126	\$0
Interest	64,515	15,528	15,528	15,528	0
Aquatics	265,131	255,000	255,000	255,000	0
General Programs	329,412	288,959	288,959	288,959	0
Performing Arts	0	0	0	0	0
Rental	103,252	65,000	65,000	65,000	0
Snack Bar	0	0	0	0	0
Vending	1,297	800	800	800	0
Theatre Box Office	41,262	68,150	68,150	68,150	0
Lake Anne	108,713	98,703	98,703	98,703	0
Total Revenue	\$6,063,016	\$6,180,266	\$6,180,266	\$6,180,266	\$0
Total Available	\$9,153,408	\$7,780,736	\$9,930,808	\$9,930,808	\$0
Expenditures:					
Personnel Services	\$3,121,323	\$3,581,367	\$3,581,367	\$3,581,367	\$0
Operating Expenses	2,010,767	2,582,835	2,920,956	2,920,956	0
Capital Equipment	0	46,720	46,720	46,720	0
Capital Projects	270,776	0	626,368	1,384,150	757,782
Total Expenditures	\$5,402,866	\$6,210,922	\$7,175,411	\$7,933,193	\$757,782
Total Disbursements	\$5,402,866	\$6,210,922	\$7,175,411	\$7,933,193	\$757,782
Ending Balance¹	\$3,750,542	\$1,569,814	\$2,755,397	\$1,997,615	(\$757,782)
Maintenance Reserve	\$727,562	\$618,027	\$741,632	\$951,983	\$210,351
Feasibility Study Reserve	121,260	155,615	123,605	158,664	35,059
Capital Project Reserve ²	1,000,000	796,172	1,000,000	886,968	(113,032)
Unreserved Balance	\$1,901,720	\$0	\$890,160	\$0	(\$890,160)
Tax Rate per \$100 of Assessed Value	\$0.052	\$0.052	\$0.052	\$0.052	\$0.000

¹ The fund balance in Fund 111, Reston Community Center, is maintained at adequate levels relative to projected personnel and operating requirements. Available fund balance is divided into three reserve accounts; a Maintenance Reserve, designated at 12 percent of total expenditures, to provide funds for unforeseen catastrophic facility repairs; a Feasibility Study Reserve, designated at 2 percent of total expenditures, to support studies of potential future programming; and a Capital Projects Reserve for future capital projects maintained at a range of \$100,000 to \$1,000,000.

² Funds reserved for capital projects are not encumbered based on normal accounting practices; however, they are allocated for future capital projects.